G R. S. IX-5]

Previous references

File No 1144 10

1917.

Serial Nos. 1–4

(ml)

Later references

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1 – 4

Part B for July '17

SUBJECT

Consumption of registered chargers of military officers from Payment of animal taxes in the city Municipality

---

N 25-8 of 11 8-11 From the President Council Bangalore.

Agrees to keep exempt from the taxes such animals

Previous raw
9 1. 18

G.R.S.11] 1910-11

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES

File No 144 – 1910

FILE HEADING

Exemption of registered chargers of military officers from payment of annual taxes in the City Municipality

From

The Hon'ble the Resident in Mysore

D.O. No Dated 19-9-1910 Received 23 9 1910

Diary No 2081	Enclos	Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER

Requests that as in the municipalities of British India the registered chargers of military officers residing within the city limits be exempted from payment of annual taxes

NOTES AND ORDERS

Dewan's order on the letter :—

"To 1st Councillor with compliments for favor of return and a note.

2. Is this demand kadeem or of recent origin? Are our Police and Military officers within C.

Notes—First sheet

GPB—30 000—3 1 07

Jud File No. 144 of 1910

Serial No.

Circle compiled?

3 Is there encroachment in the Cr. Dn Sts? "

Jud/J. dtd.
23.9.1910

4th Commissioner's orders:-
"Branch IV Encroachments."

Jud/K. dtd. 23/9/1910.

To be submitted.

5 There is no information available on this subject either in the Encroachments Regn. or the Bye-Laws of the Bangalore City and the Civil Sts, Draft engraving is submitted for approval or other orders

Bangalore Mil Lines from the Civil Sts, contains no provisions regarding encroachments

Sec. Asst 6 1st Cr) 24-9-10 Dlw

911
26 9 10

Please write a D.O to the President of the City Municipal Council, enclosing an extract of paras 2 & 3 of the Resident's letter. and ask for an early report together with the information called for by the Dewan

Dlw
26/9/10

8 Please resubmit put up a D.O

26-9-10 Dlw

Note—Contin. sheet.

BPG—55,000—27-4-09

G. R. S. 12]
General and Revenue Secretariat.

Jud File No. 144 of 1910

Serial No	
1	Draft Do in Urdu 26-9-10 to Issue 27-9-10 Nil
2	Ltr. fr. Commr. Bangalore Dt. Dy No. 29578 27-9-1910 Forwards extract from Standard and enquires whether the clerk and is had any of recent origin, whether our Police and Military officers within the City limits are exempted from the criminal case and whether Police and Military officers in the City Dr. Station Magistry enjoy such an exemption.

P. T. 6

Note.—Contin. sheet.

BPG—50,000—27-4-09

Serial No

From the President, Bangalore City Municipal Council
No 2138/14-11-1910.

12 Submits a reply to the above communication. With reference to the Dewan's query on the D.O. from the Resident, it is submitted that the demand is reported be kadeem. In the C&M Station and Bangalore the Chargers of Military officers are exempt from animal tax under Section 46(6)B Proviso (i) and (ii)

13 There is no provision in the Mysore Municipal Regn exempting our Police and Military officers from the payment of animal tax on account of horses kept by them. But in the C&M Station, the Station Police and Municipal officers (but not the Durbar Police or Mily officers) are also exempted from payment of such tax.

14 Submitted for orders.

Bbm 21 Secy) 21 11.10 Mill
issue

15. Under sections 46(2) and and 60(a)(iii) of the Municipal Regulations, a Municipal Council may, by rules framed, exempt any class or classes of persons or of property or of both, from—

Note—Contin. sheet.

Serial No.

and action under these sections will have to be taken if the request of the Resident is to be complied with

Dewan Munsif (Sd)

CBS
24/11/10

24-11-10

GS

1418
26 11 10

The request for an exemption in favor of Chargers maintained by British military Officers according to Military Regulations, seems a reasonable one and may be granted. The Municipal President may be asked to obtain and send up the necessary Resolutions of the City Municipal Council I believe the Military Officers are entitled to exemption under the Army rules

25/11/10

8914
26 11 10

25-11-10

Para of the duty rebate is not borne by the State Budget, as this tax does not form a source of revenue to the Sirkar. Inquire

20. Meanwhile the case should not be kept pending for Sirkar's approval of a draft Resolution for

Note—Contn. sheet

GPS—30,000—10-8-10

G R S 12]
General and Revenue Secretariat

Jnl File No 1144 of 1910

Serial No	
4	D.O. No. 1717 to the Dy Commr. Bangalore Observes that the Military officers who are shown in the list submitted by him as liable to pay a tax on horses are apparently officers not on the active list, that the statement is therefore not conclusive and enquires whether the municipal registers show any payment of house tax in the past by military officers on the active list on account of chargers kept by them for military duties
5	From the above officer - No. 3538 S. 1 1911 Submits a statement received from the Vice President showing the names of Military officers in active service who have paid taxes on venue and annuals within the City Municipal limits.

Contn sheet

GPB—80 650—12-9-10

Jud 144-1910

21 Submitted to His Highness

(1) I submit herewith a D.O letter addressed to me by the Hon'ble the Resident on the subject of exempting chargers of British Military Officers living within the limits of the Bangalore City from liability to payment of Municipal tax

under

(2) It is stated in the office notes that the Municipal Council can grant the necessary exemptions under Section 60(a) iii of the Municipal Regulation, but I am not sure that the section enables the Council to grant exemptions after a tax has been imposed In any case this seems to be a matter in which it is undesirable that the Government should suggest a course to the Municipal Council, with the chances of the suggestion not being adopted If the exemption is to be granted at all it should, I think, be by making necessary provision in the Regulation itself, similar to the provision which already exists in regard to exemption of Military and Police officers from payment of tolls If an amendment is to be made, it may be possible to obtain a similar concession in favour of Durbar officers living within the limits of the Civil and Military st -

O

proviso to 59 of the Cant Reg^n

Ind 1464-1900 9

2

"Draft for approval."

(3.) The accompanying draft of a reply to the Resident is submitted for approval.

kw.

J. Chamberlain
Jan 31

10

Inl 144-1910

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject

Exemption of chargers of British Military Officers living within the limits of the Bangalore City from liability to payment of Municipal tax

(1 Book)

Order

22 Approved

10/1/11

18/1/11

Op to the Resdt has been moved upon and the draft

G R S. 12]
General and Revenus Secretariat.

Inl File No. 144 of 1910.

11

Serial No.	
6	To the Hon'ble the Resident in Mysore. D.O No 1813 Dt 11-1-1911. States that the question of exemption of chargers kept for Military purposes by British Military officers residing within the city limits, from payment of animal tax has been engaging the attention of Govt, that there is no provision in the Mysore Municipal Regns in force under which the exemptions sought for can be granted or under which the Govt could ask the Municipality to make any exemption, it would be necessary to amend the Law and requests to be informed before deciding on the advisability of amending the Regns whether the C & M. Station Municipal Commrs would be prepared to give similar exemption to Durbar officers living within the Station limits.
7	From the P.A. Resident in Mysore No 2936 Dt 29-3-1911. Forwards letter No 6396 Dt 6 3 1911 from the Chief Cty M. Station Municipal Commrs to the Presidt City Municipal Council Bangalore stating that the Station Municipality have resolved that Section 44 Clause B (vi) of the Municipal Law be so altered as to exempt the Durbar Military officers residing within the Station, from the payment of taxes on their horses and bicycles if the City Municipality are prepared to grant

NOTE—Contin. sheet

GPB—30,000—12-6-10

Serial No

similar exemptions with respect to the charges and bicycles of the Durbar Body or Police authorities respectively.

24 Submitted for ~~officer~~ signature with endorsement on the letter. A separate copy of the letter received from the Residency is herewith put up.

The file is wanted by the Hon'ble Secy on duty with the Dewan for submission to Dewan Please see order on portion note

25 Endorsement Signed. Issue and submit the papers to the Dewan

1/4/11

26 Letter forwarded to the President, Bangalore City Municipal Council and file submitted.

3/4/1911

+ Memo No 8196 dt 3-4-1911

10915
4.4.11

13

Jnl 144-1910

27 Submitted to His Highness.

(1) In continuation of my note No.1753 dated the 9th January 1911 on the subject of the exemption of chargers of British Military officers living within Bangalore City limits from liability to payment of municipal tax, I submit for information a D.O. letter received from the Residency, enclosing copy of a communication addressed by the President, Civil and Military Station Municipal Council, to the President of the Bangalore City Municipal Council stating that the Civil and Military Station Municipal Council propose to amend the Station Municipal Law so as to exempt from taxation chargers of Military officers of the Mysore State and also bicycles of Police officers, residing within the Civil and Military Station provided the City Municipality grant similar exemptions in respect of Military and Police officers residing within City limits.

(2.) If approved, a draft amending the Municipal Regulation will be prepared and placed before the Legislative Council, unless the City Municipal Council has any serious objection to urge against such a course.

25 Apl

14

Mel 144 - 1910

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject

Amendment of the Municipal Regulations of the Bangalore City and the Civil and Military Station to admit of exemption of military chargers and Police bicycles from liability to pay Municipal taxes.

254 11
1961

669

Order

28 Approved

K'K W'

9/5/11

29 Secy

9/May 11

13/5/11

13/5/11

13/5/11

G. R. S. 12]
General and Revenue Secretariat

Mil File No. 144 of 1910.

° 15

Serial No.

4 From the President of the Bangalore City Municipal Council No 2588/11 5-1911

Submits a copy of the Council's resolution No 4829 4 1911 agreeing to exempt from Municipal tax the chargers of Military Officers and the bicycles of Police Officers of the Cole Mn Station recorded within the City Municipality.

30 A draft bill amending proviso (a) to Sec 59 of the Municipal Regulation in accordance with the decision noted 9th Jany and 25th April 1911 is put up. In the Cole Mn Station the exemption in respect of bicycles of the Mysore Police Officers recorded within the Cole Mn Station is proposed to be granted by amending the Municipal Law existing Regulation and not the Municipal law. The Bangalore City Municipal Council also may plead with the question of exempting Police with the bicycles of the Cole Mn Station Police under Sec 60 of the Mysore Municipal Regulation.

31 It is respectfully submitted that it may be advantageous to amend the Regulation in such away as to allow either the Municipal Council

Note—Contin sheet.

GPS—30,00+—12-8-10

G. R. S. 12]
General and Revenue Secretariat

Jud File No. 144 of 1910

Serial No.

of the Govt to grant exemptions from paying Municipal Taxes with reference to the local circumstances of a Municipality. An alternative Draft bill is also submitted for Consideration.

A.M.P.D. Hon.

10 6 1911 32 Of the two drafts put up, the draft amending the previous (a) to sec 5-9 of the Mn Regulation, marked no I, seems preferable -

Secy) 13-6-11 Hill

14/7/11 33 Draft slightly revised -

34 Please send to Br III for Scrutiny -

Sd
9/7/11

35 Forwarded to Br III -

19 7-11 Hill

J 20/7/11

36 Subd

DK(11) 21/7 37 With respect to the draft the following remarks which Legal themselves are submitted for Consideration

Note—Contd sheet.

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

Ml File No. 144 of 1910

Serial No.

(I) The words "or toll" seem to be unnecessary as accpt the definition "tax" includes "toll" vide Cl 13 Sec 2 of the Regulation

(II) The Charges Exempt from Municipal taxation are refd to in the Bill the Resident's first Do as "reputed Charges". In view of the Assembly limiting the Exemption only to the Horses which a Military Officer is bound to maintain for the due discharge of his official duties, the proposed reputed Charges" seems to be preferable

(III) It seems to be better to make it clear what Military Officers are refd to Else it might be contended that the provision applies only to the Military Officers of the Mysore State The Dewan suggested that the Expression "Other Officers of the Mysore State Troops or of the British Indian Army" may be adopted

[It is not readily ascertainable

Note—Contin. sheet.

GPS—20,00—12-8-10

Serial No.

whether the horses ('charges') owned by our Military Officers enjoy any Exemption at present the probability is that they do not This point may perhaps be made clear in Br IV]

38 With a few other slight changes, a process somewhat as follows may be adopted. ——

"No Cess shall be leviable in respect of horses being registered Chargers of the Officers of the Mysore State Troops or of the British Indian Army or in respect of one bicycle and one animal kept by the members of the Mysore Police Force or the Police Force of Bangalore, for the performance of their Official duties"

26/7/11 Sd

To Br IV

39 Submitted This may be dealt

GPB—45,000—27-4-09

G. R. S. 12]
General and Revenue Secretariat

Jul File No. 144 of 1910

Serial No.

unofficially to the Chief Commandant Mysore State Troops for favour of perusing the instructions on the points noted in (iii) on pages 17 & 18 of these notes.

27.7.11

40 Instead of the words "British Indian army" in the proviso as amended in Br III, the words "British Military Service" may perhaps be substituted.

41 When the registered chargers of the British military service officers are exempted from the payment of the town municipal tax, similar chargers of the Mysore military officers should also be exempted as a matter of course. The only question is whether our Regulations provide for chargers being maintained in the same way in which provision seems to have been made in regard to British military officers. It appears from General Cookson's letter to the President of the Jul Council dated 11th Feb: 1910 that

Note—Contin. sheet

GPB—55,000—27-4-10

G.R.S. 12]
General and Revenue Secretariat

Mk File No. 44 of 1910

Serial No.

he was "bound to keep up two chargers for Government". It may be ascertained from the Military Branch under what rules British military officers are bound to maintain chargers for Govt. and how many and whether there is any similar obligation in regard to the military officers of the Imperial State Troops and in what respects, if any, this obligation differs from that imposed on the British military officers.

42 Forwarded to the Military Branch for kindly furnishing information on the point referred to above.

31 7 11 H Meyler Ras

Submitted.

43 The Chargers refd to above are the properties of the owners and the cost of maintenance of such chargers is paid by Govt in the shape of fixed monthly allowances. The cost of officers

Military Dept No 15 dated 31.7.11

Note—Contn sheet.

R. S. 12]
General and Revenue Secretariat.

Ind File No. 144 of 1910

Serial No

who are bound to maintain such charges & their numbers is to be found in pages 51 & 56 of the Army Regulations India vol I 44 There is no such obligation with regard to the officers of the Mysore State Troops. The Charges in use with the several officers of the State Troops, except the Chief Comdt. & the Duly Secy to H.H. are the property of Govt. Though these 2 officers are not bound by rules to maintain the charges the nature of their duty necessitates their maintaining certain numbers of private chargers in the interest of public service The number of chargers actually required may perhaps be fixed at 2 each & the exemption granted.

45 The words "British India Army" and "British Duly Service" in the proviso appear to refer only to certain portions of the Duly Forces in India. If the intention is to grant a general exemption it is

Note—Contn. sheet

GPB—30,000—12-6-10

G R S. 12]
General and Revenue Secretariat.

File No. 44 of 1910.

Serial No

Submitted that the words "His Majesty's Forces in India" may perhaps be substituted.

[illegible] 2/8

46 It is understood that the appeals mentioned in para 516-58 of the Army Regulations to whom horse allowances are granted are required to maintain their own horses & no horses are supplied to them by Govt. There does not appear to be any corresponding obligation so far as the Mysore State Troops are concerned I would suggest the matter being made clear by reference to the C C

Submitted
3.8.11

47. Submitted.

48 According to the 3.8.1911 note of the Military Branch the officers of the Mysore State Troops except the Military Secretary and the Chief Commandant do not maintain any private chargers for Govt - If so, the proposed proviso has to be amended and it is for consideration whether any exemption should be granted in favour of

Note—Contin sheet

GPS—50,000—12-8-10

/D 1583—GPS—60,000—1 12.16—S.

G R. S. III-2]

General and Revenue Secretariat.

Ill File No. 146 of 191 0

Serial No

For further action in Pt. III
please see Legis 14-11.
(Regulation VIII of 1914 sec: 2)

File returned to Pt. IV

30/7/17 Hre
30/7

NOTE—Contn. sheet.

appears that the City Municipality have levied taxes from Mil. Offices on account of their chargers. In this the Municipality are no doubt strictly within their rights, but in the Civil & Military Station & in all Municipalities throughout British India the registered chargers of Military Officers are exempt from such taxation.

It seems to me that, as a matter of courtesy, a similar exemption might reasonably be extended to the registered chargers of any Military Officer here who

chance of be residing within City limits –

If you agree with this view, I have no doubt that the City Municipality would readily accept the suggestion & I daresay you would kindly have it made to them.

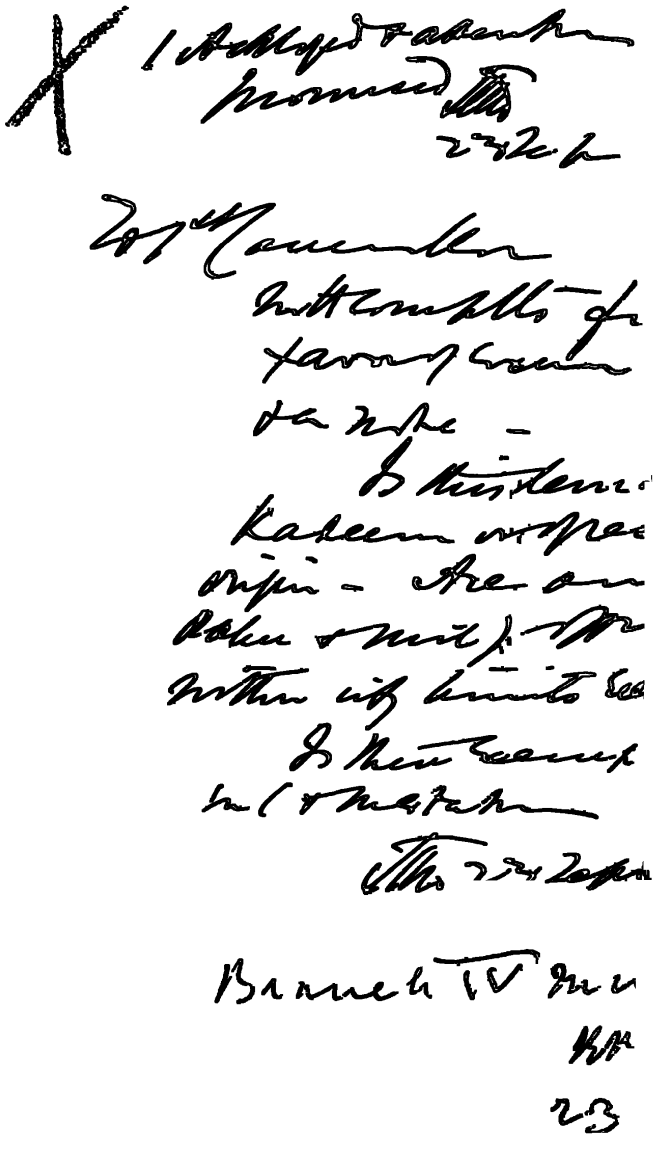
I was so sorry to hear of your indisposition, & trust that you have now quite recovered

Yours sincerely

H Daly

Aranda Row Ecoz

fc



Rec 20-10

X

File No.

Serial No 2

21-9-10

of letter replied to 2081

No 2957

Rupl 144-10-2

and Revenue Secretariat

(Mun)

, the 190

To

Dear Sir

I appears that the Bangalore City Municipal Council have levied animal tax from Genl Ramsay & Genl Cookson, both living within the City limits, on account of their Chargers &c I am directed to forward the accompanying extract —paras. 2 & 3 — from the Hon'ble the Resident's D.O of the 19th Inst received in the matter and ask for an early report I am also to enquire whether the demand

of issue 22.9.10

by Sir K Sc

SUBJECT

of Kadeem or of recent
origin, and whether
any Police and Military
Officers permanently
locally are exempted
from Annual tax, and
whether Retired Military Officers
obtained in the Civil
Station Limits of Bangalore.
are/are not such an exemption

Yours Sincerely

[illegible]

26-9-911

B. K. Kumaraswamy Naik Esq. B.A.
Dy Com, Bangalore

List of enclosures,

Copied by

Examined by

GPB—10,000—28-3-08

D O No 213

2- Mil 144-10/13

Deputy Commissioner's Office,

Bangalore, 14th November 1910

Dear Sir,

With reference to your D O letter No 2957/Mil 144-10 dated September 1910 in the matter of the levy by the City Municipality of animal tax from General Ramsay and General Cookson, I beg to state that the demand on -- Generals Ramsay and Cookson was made under Para(b)ii of Section 59 read with Proviso (a) thereof of the Municipal Regulation under which all animals or vehicles kept for official purposes but not belonging to Government are liable to taxation This fact was explained to the above named Military Officers, who in their communication have simply stated that they are not liable to pay taxes on the chargers which they are required by Government to keep for Military duties. It is not clear from their replies whether the chargers belong to Government and are not their own

2. The levy of taxes on animals and vehicles owned by Military Officers residing within the City Municipal limits seems to be kadeem and not of recent origin, at any rate, the taxes are being levied for some years past as will be seen from the enclosed extract from the Animal and Vehicle Tax Register maintained in the City Municipal Office

3. There is no provision in the Mysore Municipal Regulation

Regulation exempting our Police and Military Officers from this tax. It is ascertained that the tax is levied even on Transport horses hired out to Government Officers, but only, the tax is paid by the Military Department.

4. In the Civil and Military Station Municipality it would appear from the reply received from the President thereof that under Section 41 (1) B Proviso (1) and (h) of the Bangalore Municipal Law of 1897, no tax or tolls are levied in respect of vehicles or animals belonging to the Government of India, the Mysore Government or the commission or any cavalry horses or horses being chargers of Military Officers and that further , under Appendix No.10 of the said Law, animals and vehicles belonging to the Station Police and Municipal Officers etc. are also exempted from payment of tax. But, no such exemption has been extended to the Durbar officers(either Police or Military) residing within the -- Station Municipality, as will be seen from the D.O.letters received from Mr.Thumbu Chetty, Superintendent of Police and Mr.Clarke, Secretary Station Municipal Council, copies of which are enclosed herein for reference.

5. Copies of the correspondence between Generals Ramsay and Cookson and the City Municipal Office in the matter of

the

the levy of taxes in question are also enclosed for the information of Government.

Yours Sincerely,

To

C.S.Balasundaram Iyer, Esq., B.A.,
Offg Secretary to the Government of
H.H.the Maharaja of Mysore, Genl & Rev.
Departments.

Extract from the Annual Vehicle tax registers for the 7 half years ending 31st December 1908

Sl. No.	Name of Officer	Half Year Ending	Carriages	Bicycles	Horses	Dogs	Bullocks	Amount		Remarks
	31 12 06									
1	Captain & Transb, Avenue Rd	31.12.06	2	2	3	2	..	93	8.	
2	Lt Col Tessaray Inv. Lieut Rd	-do-	3	.	8	.	3	52	8.	
3	Colonel Brereton, Cunningham	-do-	-	1	.	.	.	1	8.	
4	Colonel Ross Thompson Lieut Rd		-	1	.	.	.	1	8.	
	30. 6 07									
1	Captain & Transb, Avenue Rd	30 6 07	1	1	1	.		9	.	.
2	Lt Col Tessaray Inv, Lieut Rd	-do-	3	.	8	.	3	52	8.	
3	Col Brereton, Cunningham Rd	-do	3	1	5	7	.	33	8.	
4	Col Ross Thompson, Lieut Rd	-do-	1	2	.	.	.	7	8.	
	31 12 07									
1	Col Brereton, Cunningham Rd	31 12 07	3	1	5	7	.	33	8.	
	30 6 08									

	[illegible] Brereton, Cunningham R[d]	30 6 06	3	1	3	1	"	33	8	"
2	Capt W E Isaac, Avenue R[d]	-do-	2	2	3	2	"	93	8	"
3	Capt W H Anderson, Cunningham R[d]	-do-	1	-	-	2	"	4	-	"
	31 12 08									
1	Col Hon Brancker, Cantonment R[d]	31 12 08	-	1	-	2	-	2	8	"
2	Capt J G Burke, Cantonment R[d]	-do-	1	1	-	1	"	5	-	"
3	Col Ross Thompson, Cantonment R[d]	-do-	1	1	-	-	"	6	-	"
	30 6 09									
1	Col N Chatterjee Palace R[d]	30 6 09	2	2	2	"	-	18	-	"
2	Col W J Brereton, Cunningham R[d]	-do-	3	-	3	7	"	23	-	"
3	Lt-Col J P Gordon, Race Course R[d]	-do-	2	2	2	1	"	17	-	"
4	Col Ross Thompson, Avenue R[d]	-do-	1	1	"	"	"	6	-	"
5	Major St Stevenson, Miller R[d]	-do-	1	"		1		3	8	"
	31 12 09									
1	Col W J Brereton, Cunningham R[d]	31 12 09	4	"	3	7	"	27	8	"
2	Lt-Col N Chatterjee, Palace R[d]	-do-	2	2	1	"	-	16	8	"

98

4

D. O. No. 1717 2 ~~duplicate~~ 1 draft Bangalore 14 Dec 10

My dear Sir,

Please refer to para 2 of your D.O. letter No. 213 of the 14th Nov 1910, on the subject of payment by of municipal taxes on the charges of military officers residing within the limits of the Bangalore City & forwarding the Dewan's cheque for the amount due by Military officers who are shown in the statement accompanying your letter as liable to pay the tax on horses" are apparently officers not on the active list, the statement does not perhaps seem to be conclusive what the Dewan would like to know whether the Municipal Registers show any payment of horse tax by Military officers on the active list on account of charges held by them for military duties

Yours sincerely

Encl

on the part

Rcd. 5.1.11

D.O. No. 353. Ext 1

D.O.No. 2/1960

Deputy Surveyor's Office,
Bangalore, 5th January, 1911.

Dear Sir,

In reply to your D.O. letter No. 1717 dated 14th ultimo in the matter of levying Municipal taxes on the chargers of British Military officers residing within the limits of Bangalore City, I send herewith a statement received from the Vice President, showing the names of Military Officers in active Service who pay taxes on vehicles and animals within the City Municipal limits.

Yours Sincerely,

To

K. Nathan, Esq., B.A.,
Under Secretary on duty with the Dewan
of Mysore.

Statement showing the names of Military Officers in active Service who have had taxes on vehicles and animals within the city Municipal limits

Serial No.	Name	Residence	Motor car	Four wheeled by Man	Four wheeled by single Horse	Two wheeled	Horse over 13 hands	Horse of 13 hands	Horse under 11 hands	Bicycle	Dog	Amount Rs.	as.	p.	Half-year	Remarks
			For 31st December 1906													
1	Captain W E Traill	No. 7, Avenue Road	"	"	"	2	3	"	"	2	2	23	8	"	31-12-1906	
			For 30th June 1907													
2	Captain W E Traill	No. 7, Avenue Road	"	"	"	1	1	"	"	1	"	7	"	"	30-6-1907	
			For 31st December 1908													
3	Captain T. E. Burke	No 4, Tamil Road	"	"	"	1	"	"	"	1	1	5	"	"	31-12-1908	
4	Colonel D Todd	" 6, Ballary Road	"	"	2	2	"	"	"	1	1	18	8	"	31-12-1908	
5	Major St. Lawrence	" 2/1, Mallis Road	"	"	"	1	"	"	"	"	1	3	8	"	31-12-1908	
			For 30th June 1909													
6	Lt-Col J P Gordon	No. 1, Race Course Road	"	"	1	1	2	"	"	"	1	17	"	"	30-6-1909	
7	Major St. Lawrence	No. 2/1 Mallis Road	"	"	"	1	"	"	"	"	1	3	8	"	30-6-1909	
			For 31st December 1909													
8	Lt-Col J.P Gordon	No 1, Race course Road	"	"	"	1	2	"	"	1	"	17	"	"	31-12-1909	
9	Brigadier General G. Cookson	No 6, Ballary Road	"	1	"	"	2	"	"	"	1	18	8	"	31-12-1909	
10	Brigadier General J G Ramsay	No. 3, Hugh Ground	"	"	"	1	3	"	"	"	1	17	"	"	31-12-1909	

PUBLIC COMMISSIONER'S OFFICE
[illegible] DISTRICT.
RECD 5-1-11

Commissioner of Taxes

Asst Commissioner

D. O Bangalore
11 Jan 11

To

The Hon'ble
Col. Hugh Daly C.S.I., C.I.E.,
Resident in Mysore.

Draft

D.O. No. 1813

My dear Sir,

Your D.O. letter of the 19th September last on the subject of the exemption of chargers kept for military purposes by British Military Officers residing within the limits of the Bangalore City from payment of animal tax to the City Municipality, has been engaging the attention of the Government.

2. The position is briefly this Under Section 41 of the Municipal Law in force in the Civil and Military Station the chargers of Military officers are exempt from payment of animal tax, but there is no such provision in the Mysore Municipal Regulation in force in the Bangalore City, and there is no provision of law under which the Government could ask the Municipality to make any exemptions. If the chargers of British Military of-

officers are to be exempt from liability to payment of tax, it will be necessary to amend the law. Before deciding on the advisability of amending the Regulation, the Durbar would like to be informed whether the Civil and Military Station Municipal Commission will be prepared to give similar exemption to Durbar officers living within the limits of the Civil and Military Station. It is noted that the Police officers of the Civil and Military Station have been exempted from the payment of such taxes, but not the Police and Military officers of the Durbar living in the Civil and Military Station.

Yours sincerely,

Dewan.

"Westward Ho",

Bangalore, 23rd January 1910.

Dear Sir,

With regard to enclosed bill for taxes, I would point out that I am not liable to pay taxes on two chargers which I have to keep up for my Military Duties. I would further point out that I did not arrive in Bangalore till the 17th October 1909 and can therefore hardly be considered liable to taxation for three months before my arrival. Would you kindly consider the above objection and correct the bill accordingly, and have it re-submitted to me.

Yours faithfully,

Sd/-. J.G.Ramsay

Letter No. 1409 dated 26th January 1910 from the President, Municipal Council, Bangalore City, to Brigadier General J.G. Ramsay, "Westward Ho", Bangalore.

Sir,

In acknowledging the receipt of your letter of the 23rd Instant in re taxes due for the animals and vehicles in your possession, I have the honour to state, in reply, that every animal and vehicle, though used for official purposes but not the property of Government, is liable to taxation, under Section 99, Act No. VII of 1906.

2 An animal or vehicle to be exempted from taxation shduld be in the possession of the owner for less than 60 days in a half year, according to your letter, your possession dates from the 17th October 1909

3. The bill is therefore returned for favour of settlement.

I have Etc.,

Sd/-. N. Subba Rao,

For President.

---

3. 15. 1[illegible]

Dear Mr. Sitaba Rao,

The account rendered vehicle tax that has been levied me half yearly, on the M. Station is as follows.

one Tonga	1—8—0
one Pony	4—8—0
one two wheeled buggy	3—0—0
Total	Rs 9—0—0

Yours Sincerely
Sd J Pharaoh Esqr

17. 1[illegible]

Dear Mr. Sitaba Rao,

The Gentlemen mentioned in your account rendered for Vehicles & Animals note against them for Jones does not live on the Station limits.

Mr Jael — Two bullock [illegible] one spring cart, one two wheeled Cart one spring [illegible], one Tonga, one [illegible] horse [illegible] Phaeton.

Carriage on springs, one two wheeled Carriage - on springs, two horses over 13 hands, three dogs.

Sincerely yours
(Sd) H Clarke

"Copies"

Vice President
18/10/10

18

D 2935 — D.O. No. 2281

Mysore Residency,

Bangalore, dated the 29th March 1911.

Dear Dewan Sahib

With reference to your D.O. letter No 1813, dated the 11th January 1911, regarding the exemption from animal tax of chargers kept for Military purposes by British Military officers residing within the limits of the --- Bangalore City Municipality, I am desired by the Resident to forward, for your information, a copy of a letter No 6396, dated the 16th March 1911, addressed by the President of the Civil and Military Station Municipality to the President of the City Municipality on the subject

Yours Sincerely

To

T Ananda Row, Esq., C.I.E.,

Dewan of Mysore.

W.J.
29.3.11.

ms

Letter No.6396, dated the 16th March 1911, from the President, Municipal Commission, Civil and Military Station, Bangalore, to the President, Municipal Commission, Bangalore City.

****

I have the honour to state that a proposal to exempt the Police and Military Officers of the Durbar living in the Civil and Military Station from payment of tax on chargers and bicycles to this Municipality was considered by the Commission at a Special Meeting held on the 28th February 1911, when it was resolved that Section 41 Clause B (ii) of the Municipal Law shall read to include Military Officers of the Mysore State Troops and that para. (1) of Appendix 10 to the Municipal bye-laws, published on page 83, be amended by the insertion of the words "and City" between the words "Station" & "Police". By these amendments, chargers of Military Officers of the Mysore State Troops and also bicycles of Police Officers residing with the Civil and Military Station will be exempt from taxation, provided the City Municipality grant similar exemptions with respect to chargers of Military Officers and bicycles of Police officers resident within the City Municipality.

****

C O P Y.

REGISTRAR,
Mysore Resident's Office.

29.3.11.

DC 6

Bangalore
11 Jan 11

D. O. No. 1813

My dear Sir,

Your D.O letter of the 19th Sept last on the subject of the exemption of chargers kept by Banks for military officers passing between Bangalore & from payment of the Cess annual tax to the Municipality, has been engaging the attention of the Govt

2 The position is briefly this. Under section 410 of the Municipal Law in force in the Civil & Military Stations the chargers of military officers are exempt from payment of annual tax but there is no such provision in the Municipal Law in force in the Mysore Civil & Military Stations and there is no provision of law under which the Govt could ask the Municipality to make any exemptions. If the chargers of military officers are to be

exempt from liability to
payment of tax, it would be
necessary to amend the law
Before deciding on the advisability
of amending the Regs. the
Bombay would like to be informed
whether a Resolution to that effect in
the Town Station Municipal
Commissioner will be passed to
give similar exemption to Durban
Africans living within the limits of the
Corporation. It is noted that the Police
Officers of the Church have been
exempted from the payment of such taxes,
but not the Police and Military
Officers of the Durban Living within
Corporation.

Yours very truly

The Hon'ble Col Khan Baig CSI, CIE
&c &c

A Bill to further amend the Mysore Municipal Regulation, 1906.

(As finally adopted by the Legislative Council)

(As amended by the Select Committee)

[The portions in square brackets are those omitted and those in italics newly added by the Committee.]

Preamble.

Whereas it is expedient to further amend the Mysore Municipal Regulation, VII of 1906, His Highness the Maharaja is pleased to enact as follows —

Insertion of a new section after Section 53

1 The following new section shall be inserted after Section 53, namely —

"53 A. A Municipal Council may, in pursuance of a resolution passed at a special general meeting and with the previous sanction of Government and subject to such conditions as may be prescribed by Government as to security, the rate of interest and the repayment of principal and interest, borrow, either from Government, or from [private] *any* person [,], any sum of money required for constructing any work of a permanent nature which it is required or empowered to undertake under the provisions of this Regulation"

2 The following shall be inserted after proviso (*a*) to Section 59, namely —

Insertion of an additional proviso after proviso (*a*) to Section 59

"(*aa*) No tax shall be leviable in respect of horses, being registered chargers of the officers of the Mysore State Troops or of the British Indian Army, or in respect of one bicycle [and] *or* one horse kept by the members of the Mysore Police Force or the Police Force of the Civil and Military Station, Bangalore, for the performance of their official duties"

3 The following shall be added after Section 68, namely —

Addition of new sections after Section 68.

"68A (1) Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a rate on buildings or lands or both to or over such premises is transferred, the person whose title is so transferred and the person to whom the same shall be transferred shall, give notice of such transfer in writing to the Municipal Council

Notice to be given to Municipal Council of all transfers of title by persons primarily liable to payment of taxes on buildings or lands.

(2) In the event of the death of any person primarily liable as aforesaid, the person to whom the title of the deceased shall be transferred, as heir or otherwise, shall give notice of such transfer to the Municipal Council

68B (1) The notice to be given under the last preceding section shall be in the form either of Schedule IV A or Schedule IV B, as the case may be, and shall state clearly and correctly all the particulars required by the said form

Form of notice

(2) On receipt of any such notice, the Municipal Council may, if they think it necessary, require the production of the instrument of transfer, if any or of a copy thereof obtained under Section 57 of the Mysore Registration Regulation, 1903

(3) Whenever such transfer comes to the knowledge of the Municipal Council either through such notice or otherwise and after such enquiry as may be necessary the name of the transferee shall be substituted in the Municipal registers for that of the person primarily responsible

68D. (1) Every person primarily liable for the payment of a tax imposed on any premises in the form of a rate on buildings or lands who transfers his title to or over such premises without giving notice of such transfer to the Municipal Council as aforesaid, shall, in addition to any other liability which he incurs through such neglect, continue liable for the payment of all taxes from time to time payable in respect of the said premises, until he gives such notice, or until the transfer shall have been recorded in the [illegible] of the Municipal Council

Liability for payment of taxes on buildings or lands to continue in the absence of notice of transfer

(2) But nothing in this section shall be held to diminish the liability of the transferee for the said taxes or to affect the prior claim of the Municipal Council on the premises conferred by Section 87 for the recovery of the taxes due thereupon "

"SCHEDULE IV A

(SECTION 68 B)

Form of Notice of Transfer to be given when the transfer has been effected by instrument

To the President of the Municipal Council

I, A B, hereby give notice, as required by Section 68 A of the Mysore Municipal Regulation, VII of 1906, as amended by Regulation of the following transfer of property —

Date of notice	Date of instrument	Name of vendor or assignor	Name of purchaser or assignee	Amount of consideration	Description of the property					If instrument has been registered, the date of registration	Remarks
					Of what it consists	Situation	Number in assessment list	Dimensions of land	Boundaries		

(Sd) A B

SCHEDULE IV B

(SECTION 68 B)

Form of Notice of Transfer to be given when the transfer has taken place otherwise than by instrument

To

The President of the Municipal Council

I, A B, hereby give notice, as required by Section 68A of the Mysore Municipal Regulation, VII of 1906, as amended by Regulation of the following transfer of property —

Date of notice	Name in which the property is at present entered in the Municipal records	To whose name it is to be transferred	Description of the property					Remarks
			Of what it consists	Situation	Number in assessment list	Dimensions of land	Boundaries	

(Sd) A. B "

GPB—102—8-8-13.

NOTIFICATION

No 44—L C, dated 6th August 1913

Under Rule 40 of the Rules for the conduct of business of the Mysore Legislative Council, the following Report of the Select Committee appointed to consider the Bill further to amend the Mysore Municipal Regulation, 1906, is published for general information

By Order,
S P RAJAGOPALACHARI,
Secretary, Mysore Legislative Council

Report of the Select Committee on the Bill further to amend the Mysore Municipal Regulation, 1906.

We the members of the Select Committee appointed to consider the Bill further to amend the Mysore Municipal Regulation, 1906, have the honour to submit the following report to the Council

We have gone through the Bill carefully and recommend the following alterations:—

Clause 1—The word "private" occurring in this clause has been omitted as the expression "private persons" would exclude corporations from whom also the Municipalities may be allowed to borrow with the approval of Government

Clause 2—The clause as it now stands exempts from all taxation both a bicycle and a horse kept by the members of the Mysore Police Force or the Police Force of the Civil and Military Station We are, however, of opinion that only one of these may be exempted and not both We have therefore substituted "or" for "and" occurring between the words "bicycle" and "one horse" This amendment is, however, proposed on the understanding that a similar concession will be shown by the Civil and Military Station Municipality to the members of the Mysore Police Force living within their limits

Clause 3—As this clause now stands, Sections 68 A, 68 B and 68 C would apply to all Municipalities in the State But we are of opinion that these exceptional provisions should be cautiously used and be made applicable only to the City Municipalities of Bangalore and Mysore in the first instance We have therefore inserted a new Section 68 D to the effect that these provisions shall not apply to any Municipality unless extended thereto by Government by a special notification We have framed the section in general terms so that, if any necessity is made out later on to the satisfaction of Government for extending these provisions to any other Municipality besides Bangalore and Mysore, there may be no need to amend the Regulation itself

The other alterations made by us in the Bill are only of a verbal nature and do not call for any remarks.

As the Bill has not been amended materially, it need not be republished.

We recommend that the Bill as amended by us may be passed by the Council

BANGALORE,
Dated 20th July 1913

M KANTARAJ URS
C S DORASWAMI IYER.
C SRINIVASA IYENGAR.
B NARASINGA RAO
S SEETARAMAIYA.*

(* Subject to the following note of dissent.)

Note of dissent.

I approve of the report except to the extent it refers to clause No 3, about which my humble dissent may be kindly noted, as I consider that the conditions in the City of Bombay, from the Municipal Act of which these provisions are [illegible] do not exist in many of the cities of the State and, in this connection, it is mentioned here, as they do work hard upon the poor and [illegible]

class of people, as well the helpless heirs and representatives of even the better classes, not to speak of others, and further it would not serve any purpose so far as the state of affairs up to the date of its enforcement is concerned, and that a periodical critical jamabandi conducted regularly by the Municipal authorities concerned would easily obviate all the difficulties contemplated in the statement of objects and reasons of the Bill on this clause

S SEETHARAMAIYA

NOTE —Mr D Venkataramaiya who was also a member of the Select Committee and who was absent from the meeting has sent the following note —

I am sorry that owing to a regrettable mistake that I made I lost the pleasure of meeting the Members of the Select Committee to exchange our views at the meeting On reading the Select Committee report in circulation I entirely agree with their conclusions with regard to the clauses (1) and (2) but I regret that I cannot pursuade myself to come to the conclusion that any case is made out at all for the recommendations made in clause (3), for the additions to be made to Section 68 In my opinion, an amendment to a Municipal Regulation which would defeat the collection of revenue within the year in which it is to be recovered is more a retrograde step If the amendments now proposed are intended for enabling Municipal officials in the prompt collection of revenue, I am sorry that these provisions will not help them, but, on the other hand, they are likely to bring a chaotic condition of accounts in the hands of all paid shanbhogs Doubts would be created where none existed Delays would purposely be made to avoid detection of mal practices by prompt attention It is very rare that in large cities like Mysore and Bangalore that a house would be allowed to lie vacant for a whole year so as to make it impossible to know the person primarily liable to pay the tax There is nothing to prevent the Municipal officials to ascertain promptly from the occupier whether he or she be the owner or tenant the person liable to pay the tax and recover promptly either by previous years experience or by current year's enquiries If prompt measures are taken there would be no difficulty to recover the current year s tax If, on the other hand a loop hole is given to the official in the manner now proposed the tenants may be changing, the owners may be dying or the properties may change hands so that cases of recoveries not brought into books are likely to escape detection Besides, the personal laws applicable to the owners of properties might be peculiar so as to make it difficult for a prompt compliance required by the additions now proposed In the case of joint Hindu families where there are several undivided brothers and the widow of a deceased brother without children and in cases of Mahomadans, similarly situated, and also in cases of other castes and creeds which permit concubinage, etc , intricate questions of title and the endless ambiguities might arise leaving such questions for settlement between the executive officers of the Municipality and Law Courts

Is it necessary to take the risk of conferring titles on properties on wrong persons by a simple compliance with the provisions contained in the amendments now proposed ? It is to be remembered that the Municipal Regulations do not give powers to the Municipal Councils to recover by summary process arrears of taxes as the Land Revenue Code When the council is required by law to file a civil suit for the recovery of arrears a provision of this kind will more hamper than accelerate the recovery of taxes This aspect accounts for the omission of similar provisions in the Mofussil Regulations in British India The existence of such provisions in the regulations in force only in the Presidency town of Bombay is, in my opinion, no criterion for adoption by the Municipal Councils in Bangalore and Mysore Cities, as the conditions differ in most important principles or details

D VENKATARAMAIYA

NOTE —Mr K P Puttanna Chetty another member of the Select Committee was not present at the meeting

A Bill to further amend the Mysore Municipal Regulation, 1906

(As amended by the Select Committee)

[The portions in square brackets are those omitted and those in italics newly added by the Committee]

Preamble

Whereas it is expedient to further amend the Mysore Municipal Regulation, VII of 1906, His Highness the Maharaja is pleased to enact as follows —

Insertion of a new section after Section 53

1 The following new section shall be inserted after Section 53, namely —

"53A A Municipal Council may in pursuance of a resolution passed at a special general meeting and with the previous sanction of Government and subject to such conditions as may be prescribed by Government as to security the rate of interest and the repayment of principal and interest borrow either from Government or from [private] *any* person[s] any sum of money required for constructing any work of a permanent nature which it is required or empowered to undertake under the provisions of this Regulation

2 The following shall be inserted after proviso (*a*) to Section 59 namely

Insertion of an additional proviso after proviso (*a*) to Section 59

"(*aa*) No tax shall be leviable in respect of horses being registered chargers of the officers of the Mysore State Troops or of the British Indian Army or in respect of one bicycle [and] *or* one horse kept by the members of the Mysore Police Force or the Police Force of the Civil and Military Station, Bangalore for the performance of their official duties

3 The following shall be added after Section 68, namely —

Addition of new sections after Section 68

'68A (1) Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a rate on buildings or lands *or both* to or over such premises is transferred the person whose title is so transferred and the person to whom the same shall be transferred shall within three months after execution of the instrument of transfer or after its registration if it be registered or after the transfer is effected, if no instrument be executed give notice of such transfer in writing to the Municipal Council

Notice to be given to Municipal Council of all transfers of title by persons primarily liable to payment of taxes on buildings or lands

(2) In the event of the death of any person primarily liable as aforesaid the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the Municipal Council within one year from the death of the deceased

(3) Whoever contravenes the provisions of sub section (1) or sub section (2) shall be punished with fine which may extend to fifty rupees

Penalty

68B (1) The notice to be given under the last preceding section shall be in the form either of Schedule IV A or Schedule IV B as the case may be and shall state clearly and correctly all the particulars required by the said form

Form of notice

(2) On receipt of any such notice the Municipal Council may if they think it necessary, require the production of the instrument of transfer if any or of a copy thereof obtained under Section 57 of the Mysore Registration Regulation 1903

(3) Whoever fails to comply with the requisition made under sub section (2) shall be punished with fine which may extend to fifty rupees

Penalty

68 C (1) Every person primarily liable for the payment of a tax imposed on any premises in the form of a rate on buildings or lands who transfers his title to or over such premises without giving notice of such transfer to the Municipal Council as aforesaid, shall, in addition to any other liability which he incurs through such neglect, continue liable for the payment of all taxes from time to time payable in respect of the said premises, until he gives such notice, or until the transfer shall have been recorded in the books of the Municipal Council

Liability for payment of taxes on buildings or lands to continue in the absence of notice of transfer

(2) But nothing in this section shall be held to diminish the liability of the transferee for the said taxes or to affect the prior claim of the Municipal Council on the premises conferred by Section 87 for the recovery of the taxes due thereupon

68 D The provisions of Sections 68A, 68B, 68C shall not apply to any Municipality unless extended thereto by a notification published in the Official Gazette"

"SCHEDULE IV A

(SECTION 68 B)

Form of Notice of Transfer to be given when the transfer has been effected by instrument

To the President of the Municipal Council

I, A B, hereby give notice, as required by Section 68 A of the Mysore Municipal Regulation, VII of 1906, as amended by Regulation , of the following transfer of property —

Date of notice	Date of instrument	Name of vendor or assignor	Name of purchaser or assignee	Amount of consideration	Description of the property					If instrument has been registered, the date of registration	Remarks
					Of what it consists	Situation	Number in assessment list	Dimensions of land	Boundaries		

(Sd) A B

SCHEDULE IV B

(SECTION 68 B)

Form of Notice of Transfer to be given when the transfer has taken place otherwise than by instrument

To

The President of the Municipal Council

I, A.B, hereby give notice, as required by Section 68A of the Mysore Municipal Regulation, VII of 1906, as amended by Regulation of the following transfer of property —

Date of notice	[Name in which the property is at present entered in the Municipal records]	To whose name it is to be transferred	Description of the property						
			Of what it consists	Situation	Number in assessment list	Dimensions of land	Boundaries	Remarks

(Sd) A B"

GPB—100—9-8-13.

No. 258
Enclose

D 7400

Office of the Municipal Council,
Bangalore City, 11th May 1911.

Mbl 144-10-4

From

The President, Municipal Council,
Bangalore City.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

With reference to your Official Memo. No. 8196 dated the 3rd April last, forwarding copy of Civil and Military Station Municipal President's letter No. 6396 dated the 16th March 1911 with a copy of the Resolution of the Commission IN RE exemption of chargers of Military Officers and bi-cycles of Police Officers of the Civil and Military Station resident within the City Municipality from payment of tax, I have the honour to forward herewith a copy of the Council's Resolution, dated the 29th Ultimo, agreeing to the exemption proposed by the Station Municipality.

I have the honour to be
Sir,
Your most obedient servant,

For President.

lgs

W. 1515 dt.
Local

1910-11
Rep

From The President,
City Municipal Council
Bangalore

To The Secretary to
Govt of Mysore, Genl
Dated 11th Dept to Bangalore
Despatched 12th May 1911
Received
General No. 258
No.

Enclosure No. One

Forwarding a copy of the Council's Resolution agreeing to exempt from payment of tax the Chief Military Officers and bi-cycles of Police Officers of the Civil and Military Station resident within the City Municipality

Extract from the Proceedings of the [illegible]

Municipal Council at an Ordinary Meeting held

on the 29th April 1911.

- - - - - - - - - - -

Present.	ABSENT.
B.J.Kumaraswami Naik Esq President. H.Subba Rao Esq Vice President. A.K.Pani Esq., Health Officer.	The Executive Engineer, Bangalore Divn The Amildar, Bangalore Taluk

Municipal Councillors.

Messrs -	Messrs -
C.S.Doraswami Iyer	
D.B.Ramachandra Moodr	B Ramachandrappa
B.K.Garuda Char	
B Basappa	M.Subbiah
D Adeppa	
B V Ramaswami Chetty	B.Hanumappa
Mir Mahomed Gows Razvi	
B.Usman Khan	
G.H.Krumbiegel	
H Ramaiya	
C Krishnamurti	
Beli Srinivasa Rao	
S.Venkatarangiengar	
D Venkatarameyya.	

@ @ @ @ @ @ @ @ @ @ @ @ @ @ @ @ @

4 General and Revenue Secretary's Memo No 8196 dated the 3rd April 1911 forwarding copy of letter No 6396 dated the 16th March 1911 from the President Municipal Commission, C & M Station of Bangalore, with a Resolution of the Commission, received through the First Assistant Resident, in the matter of exempting the Police and the Military Officers of the Mysore State residing in the Station limits from payment of tax on chargers and bi-cycles, provided the City Municipal Council grant similar exemptions with respect to chargers of Military Officers and bicycles of Police Officers of the C & M Station resident within the City Municipality

Resolution -The Council are of opinion that the Police and Military Officers of the Civil and Military Station living in the City limits may be exempted

Sd B J Kumaraswami Naik,

President

"C O P Y"

For President.